



Department of Motor Vehicles  
Tax Services  
P.O. Box 27422  
Richmond, VA 23269-7422

# VIRGINIA FUELS TAX ACT INFORMATION AND NEWS *2001 FUELS TAX LEGISLATION*

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During the 2001 session of the Virginia General Assembly several bills were passed relating to the Virginia Fuels Tax Act. A summary of these bills, which were made effective on January 1, 2001, are listed below.

The Virginia Fuels Tax Act Guidelines have been updated to reflect the changes to the Act made by these bills.

## **HB2000 DEFINITIONS**

Diesel Fuel -- This bill clarifies the definition of *Diesel Fuel* by adding the word undyed to the terms #1 fuel oil and #2 fuel oil. Additionally, it removes kerosene from the list of diesel fuels.

Heating Oil -- The bill also, clarifies the definition of *Heating Oil* by adding the word dyed before the terms #1 fuel oil and #2 fuel oil.

§ 58.1-2201

## **HB1657 VIRGINIA FUELS TAX ACT**

As a result of this bill, the language granting fuels tax refunds for recreational and pleasure boats is separated from the language granting fuels tax refunds for commercial watercraft.

§ 58.1-2259

The bill also, changes the requirement for bulk plant operators to issue *machine printed* shipping documents to issuing shipping documents *printed on a form*.

§ 58.1-2263

The bill deletes the language that allows DMV to inspect a company's books and records at any hour that any one of the company's places of business is open, if the books and records are not maintained on the business' premises.

§58.1-2276

If you have questions regarding this information or need a copy of the guidelines update, you may contact DMV's Tax Services at:

(804) 367-4329 or 367-4328 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

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